

**59-10-1303 Contributions -- Amount -- Procedure for designating a contribution -- Joint return -- Contribution irrevocable.**

- (1) A resident or nonresident individual that makes a contribution under this part, other than Section 59-10-1311 or Section 59-10-1313, may designate as the contribution any whole dollar amount of \$1 or more.
- (2) If a resident or nonresident individual designating a contribution under this part other than Section 59-10-1311:
  - (a) is owed an individual income tax refund for the taxable year, the amount of the contribution under this part shall be deducted from the resident or nonresident individual's individual income tax refund; or
  - (b) is not owed an individual income tax refund for the taxable year, the resident or nonresident individual may remit a contribution under this part with the resident or nonresident individual's individual income tax return, except as provided in Section 59-10-1313.
- (3) If a husband and wife file a single individual income tax return jointly, a contribution under this part, other than Section 59-10-1311, shall be a joint contribution.
- (4) Except as provided in Subsection 59-10-1313(3)(c), a contribution under this part is irrevocable for the taxable year for which the resident or nonresident individual makes the contribution.

Amended by Chapter 251, 2009 General Session